GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Prohibition and Excise - Andhra Pradesh Excise (Grant of Licence of Selling by Shop and Conditions of Licence) Rules, 2024 – Annual Retail Excise Tax in respect of Shops for the license period 2024-26 - Orders- Issued.

REVENUE (EXCISE) DEPARTMENT

G.O.Ms.No.212 **Dated: 30-09-2024**

Read the following:

1) G.O.Ms.No.210, Rev (Excise) Dept. dt.30.09.2024.
2) G.O.Ms.No.211, Rev (Excise) Dept. dt.30.09.2024.
3) From the Director, Excise & Prohibition, A.P., C.R.No.2906/2024/CPE/E3, Dated:30.09.2024.

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ORDER

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette dated 30th September, 2024.

NOTIFICATION

In exercise of the powers conferred under sub-rule (1) of Rule 15 of the Andhra Pradesh Excise (Grant of license of selling by Shop and conditions of License) Rules, 2024, the Government hereby notify the following annual Retail Excise Tax for Shops (Form A-4 licences) for the period 2024-26 as indicated in the annexure of this order.

(1) The Retail Excise Tax for the Shops for the license period 2024-26 shall be levied on the basis of population of a Mandal, Nagar Panchayat, Municipality and Municipal Corporation.

(2) (a) The Shops for the license period 2024-25 shall be levied Retail Excise Tax at the rates indicated in the Annexure.

(b) The annual Retail Excise Tax shall be increased by 10% for 2025-26.

Annexure

Retail Excise Tax (RET) Slabs		
Privilege by Shop for the sale of Indian Made Foreign Liquor and Foreign Liquor	**Population of Mandal / Nagar Panchayat / Municipality / Municipal Corporation (as per 2011 census)**	**Retail Excise Tax (in Rs. Lakhs per annum 2024 - 2025)**
	1. Up to 10,000	50
	2. Above 10,000 up to 50,000	55
	3. Above 50,000 up to 5,00,000	65
	4. Above 5 Lakhs	85

(3) The Retail Excise Tax in respect of a Shop situated in a Mandal / Nagar Panchayat / Municipality any part of which is within a belt of 5KM from the periphery of a Municipal Corporation measured in a straight line on the horizontal plane, shall also be at the rate of Retail Excise Tax of a Shop situated within the limits of such Municipal Corporation.

(4) The Retail Excise Tax in respect of a Shop situated in a Mandal / Nagar Panchayat any part of which is within a belt of 2 km from the periphery of Municipalities,measured in a straight line on the horizontal plane, shall also be at the rate of Retail Excise Tax of a Shop situated within the limits of such Municipalities or that of the Mandal / Nagar Panchayat, whichever is higher.

(5) Where the Shop falls within the belt area of a Municipal Corporation as well as a Municipality, the Retail Excise Tax payable shall be the Retail Excise Tax applicable to the Shop situated in the belt area of the Municipal Corporation.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

MUKESH KUMAR MEENA
PRINCIPAL SECRETARY TO GOVERNMENT

To
The Commissioner of Printing and Stationery and Stores Purchase, AP,
Vijayawada (He is requested to furnish 100 copies to Govt. and 200 copies to the Director, Excise & Prohibition, AP, Vijayawada)
The Director, Prohibition & Excise, A.P. Vijayawada.
The Managing Director AP State Beverages Corporation Limited, Vijayawada.
Copy to:
The Accountant General, Andhra Pradesh, Vijayawada
The P.S. to Prl. Secy. to Hon'ble CM.
The PS to Hon'ble Minister for Excise and Prohibition.
The PS to Prl. Secretary to Govt., Revenue(Excise) Dept,
SF/SC

// FORWARDED :: BY ORDER//

SECTION OFFICER